

EXHIBIT B

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January 26, 2021

VIA E-MAIL

John Hughes, III
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Re: In re Fin. Oversight & Mgmt. Bd., No. 17-BK-3283-LTS –Commonwealth Assets Rule 2004 Requests

Counsel:

I write in connection with Ambac's Assets Rule 2004 Motion [ECF No. 9022] ("Assets 2004 Motion"). Today, AAFAF produced spreadsheets of data from CRIM showing taxpayer-specific aging accounts receivable information for real and personal property taxes by municipality. AAFAF is providing these spreadsheets to Ambac in the interest of compromise. As stated in our January 19, 2021 letter, AAFAF continues to object that discovery from separate governmental entities that are not Title III debtors, including CRIM, is beyond the scope of Rule 2004 discovery in the Commonwealth's Title III case.

Pursuant to paragraph 17 of the protective order, we have redacted highly sensitive personally identifiable information, including taxpayer names, personal addresses, and social security numbers. (ECF No. 12920 (Apr. 21, 2020)). The documents in this production have also been designated Confidential.

Sincerely,

/s/ *Elizabeth L. McKeen*

Elizabeth L. McKeen